

## **2008-107 AUDIT SCOPE AND OBJECTIVES—Temporary and Limited-Term Workers**

The audit by the Bureau of State Audits will provide independently developed and verified information related to the use of nonpermanent employees by general law counties and cities, and would include, but not be limited to, the following:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. Select six general law counties and cities to review and determine how the local governments classify positions and how many nonpermanent employees are misclassified. The sample should include Kern, San Joaquin, and Riverside counties. For each of the six general law counties and cities, compare:
  - a. The numbers of nonpermanent (e.g., short-term, temporary, or substitute) workers to the number of permanent employees, as of an appropriate date to be determined by the state auditor.
  - b. The wages and benefits of nonpermanent workers to those of their permanent counterparts to the extent that such counterparts exist.
3. For the same six general law counties and cities, determine the following:
  - a. The average length of employment for nonpermanent workers and whether this length complies with applicable requirements such as county or city policies, and labor agreements.
  - b. Whether nonpermanent workers are performing duties that are legitimately temporary in nature.
  - c. Whether nonpermanent workers are provided reasonable opportunities to become permanent employees.
  - d. Over a period of time to be determined by the state auditor, the number of nonpermanent workers who became permanent employees.